

**GODDARD SPACE FLIGHT CENTER**

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August 2002

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**OFFICE OF THE CHIEF FINANCIAL OFFICER**

Plans and directs the development, implementation, and administration of the Goddard system of resources management and financial control. Provides the central overview of the centerwide resources activities and a central focal point through which Center-level resource decisions are developed and executed. Directs and coordinates the development and evaluation of program and institutional operating plans and distributes and controls resource and allotment authority consistent with planning. Continuously reviews and appraises Center performance within functional jurisdiction, and provides Center overview of commitments, obligations, and cost against available resources, established plans, and applicable regulations. Oversees the operation of the Regional Finance Office and the Program Analysis Office. Provides advice and assistance to the Center Director, his immediate staff, and other primary organization heads.

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**REGIONAL FINANCE OFFICE (RFO)**

Plans, organizes, and directs the financial and accounting functions for GSFC (Greenbelt & WFF), HQ, and JPL. Oversees the operations of five subordinate organizations: 1) General Accounting Department, 2) Cost and Commercial Accounts Department, 3) Financial Services Department, 4) Integrated Financial Management Project (IFMP) Implementation and Operations Office, and 5) the Systems and Policy Office. Establishes overall financial management policy, direction and financial oversight to a centralized financial staff. Directs the design and development of administrative/financial procedures, systems, and reports to provide information responsive to both the regulatory and program management requirements. Conducts reviews to ensure compliance with established financial policies, procedures, and practices, and recommends corrective action as appropriate to the various accounting applications used within the RFO. Monitors and provides controls to the NASA Contractor Financial Management Reporting System, and recommends new and improved processes and systems for the organization. Interfaces with NASA HQ, other NASA Centers, and other government and non-government entities concerning regulatory and policy matters as they relate to NASA programs.

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**Systems and Policy Team**

Provides management activities associated with designing, developing, and implementing improved financial and budget systems within the CFO organization. Provides directorate-wide support for computer applications, configuration management, system documentation, budget preparation, financial analysis, and technical monitoring of support contractors.

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Responsible for developing the implementation approach for new Agency policies within the RFO. Performs the internal control function and is responsible for other financial activities such as full cost accounting, financial statements, fiscal year-end and performance metrics within the RFO. Provides general staff support to the Director of the RFO on initiatives as they arise.

## 153      Program Analysis Office

Provides continuous review, assessment, and analysis of Goddard's programmatic/institutional and resources requirements. Prepares independent assessment of programmatic considerations and of resources requirements for the Center Director, his immediate staff, and directorate level management. The results of these assessments and analyses are used to determine when planned objectives and resources are not balanced, to develop alternative methods of achieving the required balance, and to recommend the alternative that will yield the most effective balance in terms of overall objectives.

## 155      Cost and Commercial Accounts Department

Reviews and analyzes 533's, receipt and inspection reports, and invoice certifications on procurement documents for generating accruals into the accounting system that adhere to cost accounting standards. Maintains the cost accounting system and ensures accrual transactions are entered in a timely manner.

Examines and approves payment of all contract vouchers, ensuring that payment terms and processing conform to legal requirements, regulations, and established NASA procedures. Schedules and certifies payment related to GSFC and HQ contractual instruments to the Department of Treasury. Ensures proper cash management policies are followed. This includes reviewing small purchases and contract vouchers for proper and timely payment in accordance with the Prompt Payment Act.

Examines and approves payment of all grantees, ensuring that payment terms and processing conform to legal requirements, regulations, and established NASA/RFO policies and procedures for controlling cash advances and Letters of Credit (LoC) resulting from procurement transactions.

Records costs submitted by contractors and generates monthly accruals for non-cost contracts for HQ. Tracks and provides metrics of critical cost accrual data monthly.

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Provides financial guidance to GSFC and HQ senior management staff in the administration of all payment policies and procedures. Provides financial management support to the managers of financial reporting and control, which conforms to legal requirements and keeps GSFC and HQ management continually informed of the financial status of projects and programs.

**156      IFMP Implementation and Operations Office**

Plans, organizes, and directs the activities associated with the implementation of the IFMP. Interacts with the Center Director and Management Council, Center IFMP Steering Committee, the Center CFO, and Center functional managers to define goals for IFMP. Develops plans, strategies, and schedules the transition to new business processes and practices. Monitors the implementation of IFMP with the Center team to ensure compliance with internal and external accounting, reporting, and analytical requirements of NASA's financial management community and their customers. Directs the development and analysis of performance metrics on new business processes. Monitors and oversees the contractor during implementation to ensure compliance with functional and data requirements and develops and coordinates Centerwide training for IFMP. Heads the Center Transition Team that will plan, schedule, coordinate, and manage all the activities that must take place at the Center to ensure successful implementation. Manages the budget for IFMP to ensure that the investment required for the acquisition and implementation is fully funded.

**157      General Accounting Department**

Maintains a system of overall control of all appropriated funds for the RFO. This includes the responsibility for development of the operating plan and control of funds at appropriated amounts. Coordinates and maintains the operating plans, administration of funds authorization, and special cost distribution systems. This includes the responsibility for reviewing operating plans, controlling reprogramming, and providing status of project and program funds.

Provides guidance on the proper use of fiscal data on commitment and obligation documents. Executes and monitors appropriated funds to ensure expenditures do not exceed approved levels. Reviews and records commitment and obligation fiscal transactions and maintains the Center's official Chart of Accounts.

Maintains the official accounting records of GSFC (Greenbelt and Wallops), HQ, and JPL. Provides a system of financial reporting and control that conforms to all legal requirements and keeps Center management informed of the financial status of projects and programs.

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Maintains the General Ledger, allotment ledger, and other accounting records pertaining to appropriated funds. This includes the accountability of property purchased by GSFC (Greenbelt and Wallops), HQ, and JPL.

Interprets and implements all regulations, policies, procedures, controls, and reporting requirements established by regulatory agencies. NASA HQ and Goddard management as they pertain to accounting functions. Prepares and submits internal and external reports to a variety of customers in a timely manner. Performs all required analysis and reconciliation of financial statements and data.

Coordinates the Wallops Fiscal Operations Section and assures transmissions of the transaction data to Greenbelt for integration into the Center's database. Ensures that all Wallops fiscal transactions including travel and payments are processed and recorded in accordance with established Agency/GSFC policies and procedures, with appropriate allotment/resources authority warrants, and with approved budgets. Provides guidance in fiscal matters to GSFC organizational elements located at Wallops and other officials, as appropriate.

Provides financial guidance to the GSFC and HQ senior management staff in the administration of the total program. Provides financial management support to the managers of financial reporting and control that conforms to legal requirements and keeps GSFC and HQ management continually informed of the financial status of projects and programs.

## 159 Financial Services Department

Maintains systems and procedures for accounts receivable bills, collections, deposits, and recordings. Manages all phases of the reimbursable agreement process including approval of the package, preparation of billings, and tracking of transactions. Ensures all receivables are properly recorded, billed, and collected. Responsible for transferring delinquent debt to Treasury and taking the appropriate follow-up action.

Manages travel for Goddard and HQ personnel. Examines and approves funds for all travel orders, travel vouchers, and travel advances. Assures prompt payment of travel vouchers and central billing invoices. Implements programs and advises employees of applicable changes in laws relating to travel. Coordinates permanent change of station and foreign travel activities with the Centralized Travel Office at Johnson Space Center as necessary.

Provides financial guidance to GSFC and HQ senior management staff regarding payroll, travel, and accounts receivable in the administration of the total program. Provides financial management support to the managers of financial reporting

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and control that conforms to legal requirements and keeps GSFC, HQ, and JPL management continually informed of the financial status of projects and programs.

Manages payroll for all GSFC employees. Assures prompt salary payment in the proper amounts to all persons in compliance with laws and regulations, with consideration given to all authorized deductions. Assures timely preparation of adequate and reliable payroll records. Coordinates all payroll activities with the CPO at MSFC.

Maintains the official accounting for JPL. Provides proper and timely fund control of JPL commitment and obligation documents and establishes a system of financial reporting and control that conforms to all legal requirements and keeps NASA personnel apprised of JPL financial status. This includes the maintenance of the general ledger, resources authority, contract costing and Financial and Contractual Status. Maintains systems and procedures for accounts receivable billings, collections, deposits, and recordings. Manages all phases of the reimbursable agreement process including approval of the package, preparation of billings, and tracking of transactions. Tracks contract deliverables and maintains the appropriate reconciliations.